

**Effective 1/1/2017**

**59-2-926 Proposed tax increase by state -- Notice -- Contents -- Dates.**

If the state authorizes a levy pursuant to Section 53A-17a-135 that exceeds the certified revenue levy as defined in Section 53A-17a-103 or authorizes a levy pursuant to Section 59-2-1602 that exceeds the certified revenue levy as defined in Section 59-2-102, the state shall publish a notice no later than 10 days after the last day of the annual legislative general session that meets the following requirements:

- (1)
  - (a) The Office of the Legislative Fiscal Analyst shall advertise that the state authorized a levy that generates revenue in excess of the previous year's ad valorem tax revenue, plus eligible new growth as defined in Section 59-2-924, but exclusive of revenue from collections from redemptions, interest, and penalties:
    - (i) in a newspaper of general circulation in the state; and
    - (ii) as required in Section 45-1-101.
  - (b) Except an advertisement published on a website, the advertisement described in Subsection (1)(a):
    - (i) shall be no less than 1/4 page in size and the type used shall be no smaller than 18 point, and surrounded by a 1/4-inch border;
    - (ii) may not be placed in that portion of the newspaper where legal notices and classified advertisements appear; and
    - (iii) shall be run once.
- (2) The form and content of the notice shall be substantially as follows:

**"NOTICE OF TAX INCREASE**

The state has budgeted an increase in its property tax revenue from \$\_\_\_\_\_ to \$\_\_\_\_\_ or \_\_\_\_%. The increase in property tax revenues will come from the following sources (include all of the following provisions):

- (a) \$\_\_\_\_\_ of the increase will come from (provide an explanation of the cause of adjustment or increased revenues, such as reappraisals or factoring orders);
- (b) \$\_\_\_\_\_ of the increase will come from natural increases in the value of the tax base due to (explain cause of eligible new growth, such as new building activity, annexation, etc.);
- (c) a home valued at \$100,000 in the state of Utah which based on last year's (levy for the basic state-supported school program, levy for the Property Tax Valuation Agency Fund, or both) paid \$\_\_\_\_\_ in property taxes would pay the following:
  - (i) \$\_\_\_\_\_ if the state of Utah did not budget an increase in property tax revenue exclusive of eligible new growth; and
  - (ii) \$\_\_\_\_\_ under the increased property tax revenues exclusive of eligible new growth budgeted by the state of Utah."

Amended by Chapter 367, 2016 General Session